

I claim:

1. A drilling bar for forming a valve, said bar comprising a first set of cutter heads spaced about a first diameter of said bar and a second set of cutter heads spaced about a second and larger diameter of said bar.

2. A drilling bar as defined in claim 1 wherein the cutter heads of each set are diametrically opposite from each other for balancing forces upon said drilling bar.

3. A method of forming a bore of a valve, said method comprising the steps of providing a drill bar having a first set of cutter heads spaced about a first diameter of said bar and a second set of cutter heads spaced about a second and larger diameter of said bar.

4. A method as defined in claim 3 including the step of locating the cutter heads of each set diametrically opposite from each other for balancing forces upon said drilling bar.